



McCartney & Company, P.C.
Certified Public Accountants
2121 University Park Drive,
Suite 150 • Okemos, Michigan 48864
Telephone (517) 347-5000
Fax (517) 347-5007

James E. McCartney, CPA
Jeffery A. Irwin, CPA
Edward B. Rebman, CPA
Susan J. Schanski, CPA



WC: 10-90
cc: 96-45

January 6, 2012

Mr. Patrick Halley
Federal Communications Commission
Wireline Competition Bureau
445 12th Street, S.W.
Washington DC 20554

FILED/ACCEPTED

JAN 23 2012

Federal Communications Commission
Office of the Secretary

Mr. Halley:

We are accountants, auditors and advisors for numerous independent telephone companies throughout the State of Michigan. As such, we would like to submit our comments, questions, and concerns with respect to the FCC USF ICC Reform Order.

We agree with many other commenters that an April 1 deadline to submit audited financial statements is not a reasonable or achievable requirement. We suggest that a means of obtaining a six to nine month extension would allow our clients to comply with much less cost and burden.

Additionally, we request clarification that Generally Accepted Auditing Standards are acceptable for purposes of these audits. Generally Accepted Auditing Standards as opposed to Governmental Auditing Standards are the auditing standards most often used by our clients that have audits and therefore would result in the least amount of additional cost burden to comply with this audit requirement.

Finally, we wish to express our concern that these financial statements will be made publicly available. The industry is now in a very competitive environment and allowing public access to the financial statements will be a serious disadvantage to our clients.

Sincerely,

Jeffery A. Irwin, President

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